

EXHIBIT C

PARKVIEW CARE & REHABILITATION CENTER, INC.

LIQUIDATION ANALYSIS AS OF APRIL 30, 2010

Amount

Add Assets Convertible to Cash:

Cash and Cash Equivalents	\$ 531,615
Net Realizable Accounts Receivable	2,472,233
Inventories (50% of book value)	25,135
Prepaid Expenses (50% of book value)	66,450
Equipment (net book value of equipment)	68,552
Rental Security Deposit	<u>110,500</u>

Total Assets Convertible to Cash

3,274,485

Less Liabilities Settled in Cash:

Accounts Payable	(365,417)
Accrued Payroll, Sick, Vacation, and Taxes	(481,582)
Other Payables and Miscellaneous Accruals	(197,796)
Prior Years Workmens Compensation	(1,488,339)
Estimated Payments to Professionals (services through 12/31/09)	<u>(809,458)</u>

Total Liabilities Settled in Cash

(3,342,592)

Net Cash Available to Secured and Unsecured Creditors

\$ (68,107)

<u>Pre-Petition Bankruptcy Liabilities</u>	<u>% of Liabilities</u>	<u>Liability Amount</u>	<u>Allocated Cash</u>	<u>Cash %</u>
Accounts Payable (Secured and Unsecured Creditors)	67.42%	\$ 3,388,260	\$ (45,921)	\$ (0.01)
Health Facility Assessment (Unsecured Creditor)	32.58%	<u>1,637,027</u>	<u>(22,186)</u>	<u>\$ (0.01)</u>
		<u>\$ 5,025,287</u>	<u>\$ (68,107)</u>	